

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW
COMMISSION**

GEORGE D BOLL II
APPELLANT,

CASE NO: 23R 1357

V.

DOUGLAS COUNTY BOARD
OF EQUALIZATION,
APPELLEE.

DECISION AND ORDER
AFFIRMING THE DECISION
OF THE DOUGLAS COUNTY
BOARD OF EQUALIZATION

I. BACKGROUND

1. The Subject Property is an improved residential parcel in Douglas County, parcel number 2304885238.
2. The Douglas County Assessor (the County Assessor) assessed the Subject Property at \$304,400 for tax year 2023.
3. George D Boll II (the Taxpayer) protested this value to the Douglas County Board of Equalization (the County Board).
4. The County Board determined that the taxable value of the Subject Property was \$304,400 for tax year 2023.
5. The Taxpayer appealed the determination of the County Board to the Tax Equalization and Review Commission (the Commission).
6. A Single Commissioner hearing was held on March 24, 2025, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner Jackie S. Russell.
7. George Boll was present at the hearing for the Taxpayer.
8. Kurt Skradis (the Appraiser) was present for the County Board.

II. APPLICABLE LAW

9. All real property in Nebraska subject to taxation shall be assessed as of the effective date of January 1.¹
10. The Commission's review of a determination of the County Board of Equalization is de novo.²
11. When considering an appeal, a presumption exists that the "board of equalization has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action."³ That presumption "remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence adduced on appeal to the contrary. From that point forward, the reasonableness of the valuation fixed by the board of equalization becomes one of fact based upon all the evidence presented. The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board."⁴
12. The order, decision, determination or action appealed from shall be affirmed unless evidence is adduced establishing that the order, decision, determination, or action was unreasonable or arbitrary.⁵
13. Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.⁶

¹ Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2020).

² See Neb. Rev. Stat. § 77-5016(8) (Reissue 2018), *Brenner v. Banner Cty. Bd. of Equal.*, 276 Neb. 275, 286, 753 N.W.2d 802, 813 (2008). "When an appeal is conducted as a 'trial de novo,' as opposed to a 'trial de novo on the record,' it means literally a new hearing and not merely new findings of fact based upon a previous record. A trial de novo is conducted as though the earlier trial had not been held in the first place, and evidence is taken anew as such evidence is available at the time of the trial on appeal." *Koch v. Cedar Cty. Freeholder Bd.*, 276 Neb. 1009, 1019, 759 N.W.2d 464, 473 (2009).

³ *Brenner v. Banner Cty. Bd. of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008).

⁴ *Id.* at 283-84.

⁵ Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

⁶ *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 174-75, 645 N.W.2d 821, 826 (2002).

14. A Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.⁷
15. The Commission's Decision and Order shall include findings of fact and conclusions of law.⁸

III. FINDINGS OF FACT & CONCLUSIONS OF LAW

16. The Subject Property is a single-family, tri-level home built in 1986 with 1,925 square feet (SF) above grade, walkout basement area of 818 SF, with 785 SF full finish, two full baths and two half baths, a built-in garage with 538 SF, overall quality rating of good, and condition rating of average.
17. The Taxpayer stated that the Subject Property valuation was arbitrary and unreasonable due to the condition of the property.
18. The Taxpayer opined the current condition to be "fair." The Taxpayer submitted two pictures for review: one is of the basement bathroom area with the unusable shower that the Taxpayer alleges the shower is included in the assessment value, and the other is of damages to exterior siding.
19. The Appraiser stated that the basement bathroom is being valued as a half bath because its other plumbing fixtures work.
20. The Appraiser stated that the Subject Property was inspected on February 14, 2024. The inspection showed rot and woodpecker damage to the siding, some wood deck boards in need of replacing, and spray foam along a roof line of the 2nd floor. The windows had been replaced. There were updates to the kitchen and baths. Although the home appeared somewhat "dated," it was well-kept. The Appraiser found the Subject Property to be in "average" condition and explained that the rating of "average"

⁷ *Josten-Wilbert Vault Co. v. Bd. of Equal. for Buffalo Cty.*, 179 Neb. 415, 418, 138 N.W.2d 641, 643 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. Cty. Bd. of Equal. of York Cty.*, 209 Neb. 465, 468, 308 N.W.2d 515, 518 (1981) (determination of equalized taxable value).

⁸ Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

is for properties showing some deferred maintenance but still showing upkeep and usability consistent with age.

21. The Commission must look to the value of the Subject Property as of January 1 of each tax year.⁹
22. The assessed value for real property may be different from year to year according to the circumstances.¹⁰ For this reason, a prior year's assessment is not relevant to the subsequent year's valuation.¹¹
23. All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.¹²
24. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach.¹³
25. The Appraiser stated there was a revaluation conducted to the Subject Property neighborhood for 2024. The increases (or decreases) to each property in the market study area were dependent upon the property data components and comparable sales within the study period.
26. The Appraiser provided the Subject Property's Property Record File (PRF) which details the cost value analysis and sales used to determine the Subject Property value. Page 6 gives a description of the methodology used which is based upon generally accepted mass appraisal methods. Page 7 details the contributory value of the Subject Property components (which would be used in any comparability analysis) and the final two

⁹ Neb. Rev. Stat §77-1301(Reissue 2018)

¹⁰ *Affiliated Foods Coop. v. Madison Co. Bd. of Equal.*, 229 Neb. 605, 614, 428 N.W.2d 201, 206 (1988); see Neb. Rev. Stat. § 77-1502 (Reissue 2018).

¹¹ *Affiliated Foods Coop.*, 229 Neb. at 613, 428 N.W.2d at 206; *DeVore v. Board of Equal.*, 144 Neb. 351, 354-55, 13 N.W.2d 451, 452-53 (1944).

¹² Neb. Rev. Stat. § 77-201(1)-(3) (Reissue 2018).

¹³ Neb. Rev. Stat. § 77-112 (Reissue 2018).

- pages in front of the map along with page 10, detail the sales of the neighborhood that support that the Subject Property's value.
27. The Taxpayer has not presented information to demonstrate that the condition rating of average for the Subject Property for tax year 2024 was arbitrary or unreasonable.
 28. The Taxpayer has not produced competent evidence that the County Board failed to faithfully perform its duties and to act on sufficient competent evidence to justify its actions.
 29. The Taxpayer has not adduced clear and convincing evidence that the determination of the County Board is arbitrary or unreasonable and the decision of the County Board should be vacated/affirmed.

IV. ORDER

IT IS ORDERED THAT:

1. The decision of the County Board of Equalization determining the taxable value of the Subject Property for tax year 2023 is affirmed.
2. The taxable value of the Subject Property for tax year 2023 is:

Land	\$ 40,000
<u>Improvements</u>	<u>\$264,400</u>
Total	\$304,400
3. This Decision and Order, if no further action is taken, shall be certified to the Douglas County Treasurer and the Douglas County Assessor, pursuant to Neb. Rev. Stat. § 77-5018 (Reissue 2018).
4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. Each party is to bear its own costs in this proceeding.
6. This Decision and Order shall only be applicable to tax year 2023.
7. This Decision and Order is effective on June 3, 2025.

Signed and Sealed: June 3, 2025



Jackie S. Russell, Commissioner